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Estate Appraisal

The intended use of this report is for providing an Estate appraisal. Estate appraisals require the determination of the item's fair market value

The fair market value is the price at which the property would change hands between a willing buyer and willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts. The fair market value of a particular item of property is not to be determined by a forced sale price. Nor is the fair market value of an item of property to be determined by the sale price of the item in a market other than that in which such item is most commonly sold to the public, taking into account location of the item wherever appropriate. Taken from Treasury Regulation 20.2031-1 (b)

Appraisal prepared for: Internal Revenue Service
410 Amherst St, Ste 350
Nashua, New Hampshire 03063

2/20/2016

ITEM WATCH

One Rolex Oyster Perpetual Date Sea-Dweller Deepsea watch with the following characteristics:



Watch Attributes

Maker:	Rolex
Type:	Gents 43 mm
Movement:	Automatic
Material:	Stainless steel
Shape:	Round
Bezel:	Black ceramic bezel rotating with numbers
Dial / Features:	Black / Date
Strap/Bracelet:	Stainless steel Oyster bracelet
Model number:	116660
Serial number:	V266509 (The watch was made c. 2008)

Approximate Estate Value

\$7,000.00



Gilberto Viana
Graduate Gemologist (GIA)